

Affidavit and Revenue Certification

ST. MARTIN SOIL & WATER CONSERVATION DISTRICT
ST. MARTIN PARISH
Breaux Bridge, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(I)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

Personally came and appeared before the undersigned authority, JEFF DURAND who duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT as of JULY 30, 2013 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, JEFF DURAND, who duly sworn, deposes and says that the ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT received \$50,000 or less in revenues and other sources for the year ended JUNE 30, 2013 and accordingly, is not required to have an audit for the previously mentioned year.

Jeff Durand
Jeff Durand, Chairman

Sworn to and subscribed before me this 22 day of August, 2013.

Brent Meche

NOTARY PUBLIC BRENT MECHE ID#49864

Officers Name: JEFF DURAND

Officers Title: CHAIRMAN

Address: 114 Courthouse St., Breaux Bridge, LA 70517

PH/fax: (337) 332-2910 Ext 3 FAX – (337) 507-3730

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 06 2013

**ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
BREAUX BRIDGE , LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2013**

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	GENERAL FIXED ASSETS	JUNE 30, 2013	JUNE 30, 2012
<u>ASSETS</u>				
Cash and cash equivalents	\$ 39,469		\$ 39,469	\$ 35,243
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable (net of allowance for uncollectables)	169		169	2,450
Certificate of Deposit	7,778		7,778	7,734
TOTAL ASSETS	\$ 47,416	\$ -	\$ 47,416	\$ 45,427
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 2,722		\$ 2,722	\$ 2,176
Accrued Compensated Absences	\$ 3,525		\$ 3,525	\$ 3,525
Total Liabilities	\$ 6,247	\$ -	\$ 6,247	\$ 5,701
<u>Fund Equity</u>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unassigned	41,169		41,169	39,726
Total Fund Equity	\$ 41,169	\$ -	\$ 41,169	\$ 39,726
TOTAL LIABILITIES AND FUND EQUITY	\$ 47,416	\$ -	\$ 47,416	\$ 45,427

**ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
BREAUX BRIDGE, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2013**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2013	JUNE 30, 2012
<u>REVENUES</u>		
Intergovernmental Revenue		
Ducks Unlimited	\$0	\$0
Farm Bill Funds	\$ 2,749	\$ 4,231
Local Funds-Parish Government	10,000	10,000
State Funds	27,840	29,528
Other Revenue		
Interest	63	53
Miscellaneous	-	-
Total Revenues	<u>\$ 40,652</u>	<u>\$ 43,812</u>
<u>EXPENDITURES</u>		
Operating		
Personal Services	36,389	36,194
Travel	985	829
Operating Services	1,488	1,141
Supplies	346	222
Other expenses	-	-
Grants	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 39,208</u>	<u>\$ 38,386</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 1,444</u>	<u>\$ 5,426</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 1,444	\$ 5,426
Unassigned Fund Balance-Beginning	<u>39,726</u>	<u>34,300</u>
Unassigned Fund Balance-Ending	<u><u>\$ 41,170</u></u>	<u><u>\$ 39,726</u></u>

**ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
BREAUX BRIDGE, LOUISIANA**

**GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental Revenue			
Farm Bill Funds	\$ 2,749	\$ 2,749	\$ -
Local Funds-Parish Government	\$ 10,000	\$ 10,000	-
State Funds	\$ 27,845	\$ 27,840	(5)
			-
Other Revenue			
Interest	70	63	(7)
Miscellaneous	-	-	-
			-
			-
Total Revenues	<u>\$ 40,664</u>	<u>\$ 40,652</u>	<u>\$ (12)</u>
<u>EXPENDITURES</u>			
Operating			
Personal Services	37,000	36,389	\$ 611
Travel	1,275	985	290
Operating Services	1,650	1,488	162
Supplies	400	346	54
Equipment	-	-	-
Miscellaneous	-	-	-
Flow Thru Funds	-	-	-
Other expenses	-	-	-
Grants	-	-	-
Capital Outlay	\$ -	\$ -	-
Total Expenditures	<u>\$ 40,325</u>	<u>\$ 39,208</u>	<u>\$ 1,117</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 339</u>	<u>\$ 1,444</u>	<u>\$ 1,105</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 339	\$ 1,444	\$ 1,105
Unassigned Fund Balance-Beginning	<u>39,726</u>	<u>39,726</u>	-
Unassigned Fund Balance-Ending	<u><u>\$ 40,065</u></u>	<u><u>\$ 41,170</u></u>	<u><u>\$ 1,105</u></u>

**ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
BREAUX BRIDGE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2013**

Curry Albert	\$	420
Daniel Richard		-
Jeff Durand		-
John Girard		-
Mike Melancon		-
		<hr/>
	\$	<u><u>420</u></u>